

To the Chair and Members of the AUDIT COMMITTEE

INTERNAL AUDIT PLAN 2017/18

EXECUTIVE SUMMARY

1. This report presents the Annual Internal Audit Plan for 2017/18. The plan has been produced following an assessment of risk management, control and governance risks across the Council (including partnership activities) and consultation with Directors and Assistant Directors.
2. The plan (attached to this report) conforms to UK Public Sector Internal Audit Standards (UKPSIAS); these are our professional internal audit standards.
3. The size of the Internal Audit Team has reduced from 10.7fte staff (full time equivalent) in April 2016 to 9.1fte in April 2017, equating to a fall in available audit days from 1,821 days in 2016/17 to 1,562 days in 2017/18. The reduction in resources is required to achieve a balanced budget for the service. Despite the reduction, the Head of Internal Audit confirms that the resources available are sufficient in normal circumstances to meet the needs of the Council and deliver sufficient work to give an opinion at the end of the year on the Council's control environment, as required by the Council in order to fulfil its obligations under the Accounts and Audit Regulations. The Director of Finance and Corporate Services and Chief Financial Officer have confirmed they would consider providing additional resources should, in exceptional circumstances, the need arise.
4. A summary of the proposed use of audit days available is as follows:

2016/17 Audit Plan

2017/18 Audit Plan

Breakdown of the Plan By Type of Work

	Days	Plan %		Days	Plan %
Assurance Work	1282	70.4%	Assurance Work	1083	69.4%
Consultancy Work	21	1.1%	Consultancy Work	25	1.6%
Responsive Work	396	21.7%	Responsive Work	331	21.2%
Follow-up Work	122	6.8%	Follow-up Work	122	7.8%
Total	1821	100%	Total	1562	100%

5. The audit plan focuses on the areas where we consider we can add most value to improving the Council's governance, risk and control arrangements, as required by our professional auditing standards. To this end, we continue to consider corporate priorities, corporate and service changes and governance, financial, fraud, ICT and information governance risks.

6. We have continued to set aside an element of time for risks that emerge during the year and for fraud or other investigations. This is in line with best practice. This time, along with a provision for responding to requests for general advice made from time to time by management, can be seen as “Responsive Work” in the table above.
7. Full details of the plan, its construction and available audit resources are contained within the draft plan attached.
8. Internal Audit maintains an audit charter and strategy which, together, describe the purpose of the service, its operating guidelines, its objectives and approach to achieving the objectives. The charter and strategy are reviewed each year to ensure they are up-to-date and in line with current requirements and best practice. CIPFA is currently consulting on changes to the auditing standards which, if adopted, would warrant an update to the Charter and Strategy. It is proposed to review and update the Charter and Strategy and submit proposed changes to the Audit Committee in July 2017, reflecting any changes in the standards.
9. Internal Audit is required to maintain a Quality Assurance Improvement Programme (QAIP), which is informed by the service’s own self-assessment of improvement opportunities, outcomes from reviews of its own processes and feedback from clients. The QAIP is also informed by external peer reviews, which are required to be carried out every five years. The current QAIP action plan is attached to the audit plan and has been informed in particular by an external peer review conducted by Kirklees Council’s Head of Audit and Risk in February 2017.

EXEMPT REPORT

10. This report is not exempt

RECOMMENDATIONS

11. The Audit Committee is asked to approve and support the 2017/18 Internal Audit Plan

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

12. Effective oversight of internal audit through the Audit Committee adds value to the Council by ensuring that it manages its risks in support of the key priorities and outcomes it seeks to achieve.

OPTIONS CONSIDERED

13. None

REASONS FOR RECOMMENDED OPTION

14. An approved and owned internal audit plan is a fundamental element of the UK Public Sector Internal Audit Standards.

IMPACT ON THE COUNCIL'S KEY OUTCOMES

15. Internal Audit contributes to the effective management of the Council's risks, which in turn contributes to the achievement of the Council's goals

	Outcomes	Implications
	<p>All people in Doncaster benefit from a thriving and resilient economy.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Be a strong voice for our veterans</i> • <i>Mayoral Priority: Protecting Doncaster's vital services</i> 	None
	<p>People live safe, healthy, active and independent lives.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing down the cost of living</i> 	None
	<p>People in Doncaster benefit from a high quality built and natural environment.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing down the cost of living</i> 	None
	<p>All families thrive.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Protecting Doncaster's vital services</i> 	None
	<p>Council services are modern and value for money.</p>	Internal Audit assurance activities ensure, by reviewing internal control arrangements, that Council services are robust, well managed and properly safeguard the public purse.
	<p>Working with our partners we will provide strong leadership and governance.</p>	The work undertaken through the Internal Audit Plan improves and strengthens governance arrangements within the Council and its partners.

RISKS AND ASSUMPTIONS

16. The Council must provide an effective internal audit if it is to meet its statutory obligations.
17. Failure to direct internal audit resources to the most appropriate areas would limit the contribution the team can make to the Council. It would also limit the ability of the Head of Internal Audit to provide an opinion on the internal control environment or to deliver the most effective internal audit possible. These risks are managed through having an appropriate internal audit plan, supported by adequate internal audit resources.

LEGAL IMPLICATIONS

18. The Council must provide an adequate and effective internal audit in order to comply with the requirements of the Accounts and Audit Regulations 2015.

FINANCIAL IMPLICATIONS

19. The revenue budget for Internal Audit Services is £445,490 (excluding internal recharges) and is part of the Financial and Corporate Services budget.

HUMAN RESOURCES IMPLICATIONS

20. None

TECHNOLOGY IMPLICATIONS

21. None

EQUALITY IMPLICATIONS

22. None

CONSULTATION

23. The Director of Finance and Corporate Services, the Chief Executive and other Directors were consulted on Internal Audit's proposals.

BACKGROUND PAPERS

Accounts and Audit Regulations 2015

UK Public Sector Internal Audit Standards 2016

Council Risk Registers

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Head of Internal Audit

Internal Audit Plan 2017/18

1. Purpose of Internal Audit

- 1.1. The definition of Internal Audit is set out in the UK Public Sector Internal Audit Standards (the Standards), as:

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

- 1.2. This document provides details of the Internal Audit annual plan for 2017/18 for Doncaster Council. The plan and the process for producing it are in line with the Standards.
- 1.3. This audit plan is important because it sets out the components of the control environment that need to be audited. These needs are identified after an assessment of risks throughout the Council taking into account any known weaknesses or concerns, and any sources of assurance that can be relied upon to give confidence that the risks identified are being adequately managed.
- 1.4. The audit plan is dynamic and is constantly under review and amendment to ensure that it meets the Council’s requirements and is addressing the highest priority needs that exist at any point in time. As a result this plan is likely to change during the course of the year. Any changes to the plan will be reported to Audit Committee as required by the UK Public Sector Internal Audit Standards.

2. Audit Requirements

- 2.1. Internal Audit is a statutory requirement as required under the Accounts and Audit Regulations 2015 which state that:

“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”

- 2.2. Internal Audit also has an important role in supporting the Chief Financial Officer and Assistant Director of Finance, to discharge his statutory responsibilities, which include:
- S151 Local Government Act 1972 – to ensure the proper administration of financial affairs.
 - S114 Local Government Act 1988 – to ensure the Council’s expenditure is lawful.
- 2.3. Throughout all of our activities, we are bound by the UK Public Sector Internal Audit Standards. These are professional standards that set out the key elements of an effective internal audit team. The standards are regularly updated and we undertake assessments against them to ensure that we remain compliant with

them. Further information on the standards and our compliance with them (along with the results of a peer review of the Internal Audit function) are reported to Audit Committee on an ongoing basis.

3. Key Internal Audit Aims

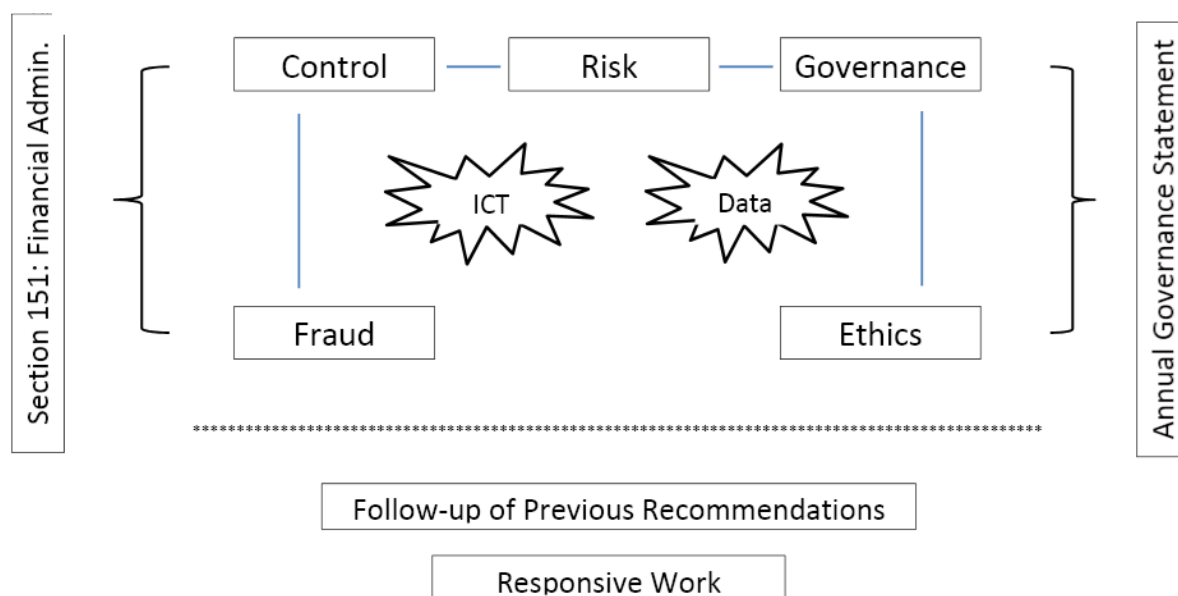
- 3.1. Internal Audit intends through its activities to assist the Council in achieving its key priorities, objectives and outcomes. Internal Audit contributes to these aims by helping to promote a suitably secure and robust internal control environment, including the effective management of risks that could prevent the achievement of key priorities.
- 3.2. In all of the work we undertake, we seek to add value by:
 - Providing independent assurance on the quality and effectiveness of internal controls and processes
 - Providing timely reviews of emerging areas of risk, control or governance issues to identify / recommend ways to improve these areas, reduce risks or improve value for money
 - Examining governance processes and ethical standards and compliance with them to improve standards and transparency, and to protect the Council's reputation
 - Preventing, detecting and pursuing fraud through our anti-fraud and data matching initiatives (and by recommending control or governance improvements where there are detected incidents to prevent them reoccurring and minimise any losses as a result)
 - Stimulating risk awareness and management throughout the organisation and providing timely advice and support to manage and mitigate risks
 - Providing timely consultancy services and best practice advice during the set-up of new systems / processes or during significant changes to existing systems or processes to ensure that internal control environments are strengthened during changes
 - Ensuring that management agreed recommendations are implemented to address identified weaknesses.

4. Constructing the Audit Plan

- 4.1. This plan has been prepared in line with the UK Public Sector Internal Audit Standards (UKSPAIS). It is a risk based plan that has been compiled following a risk assessment of the Council's functions and services and risk, control and governance arrangements supplemented by discussions with key officers, Assistant Directors and Directors throughout the Council. This risk assessment was then used to compile a list of audit needs.

4.2. Visually, our approach to audit planning is: -

DONCASTER MBC INTERNAL AUDIT: UK STANDARDS PLANNING MAP



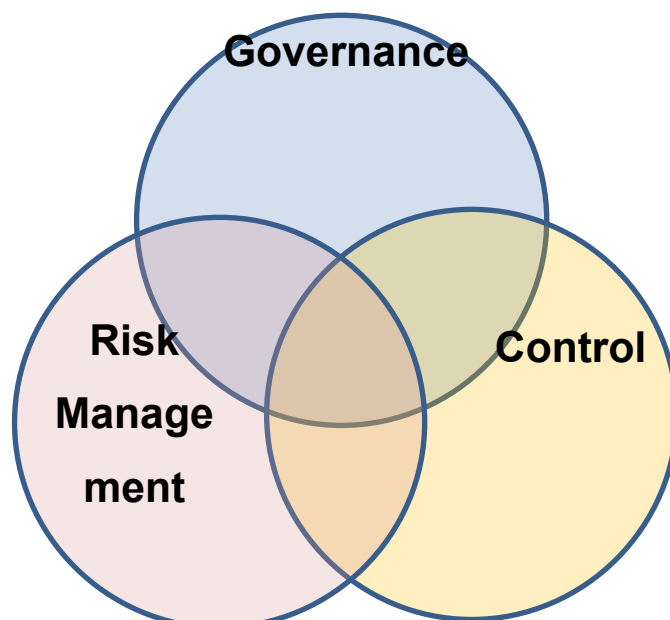
- 4.3. Our work that we identify as an audit need falls generally into the areas of governance, risk and control. Audits that concentrate on controls generally support our audit work in providing assurance to the Council's S151 Officer (the Chief Financial Officer), whilst audits concentrating more on the governance elements support the Council's annual governance statement. It should be noted that our audits can and do cover more than one of these areas (governance, risk and control). Wherever we look at control work, we will consider fraud as a matter of course and will consider ethics during any of our governance work. In all of our work we seek to examine ICT and data / information management risks wherever they are applicable to our work, as ICT and data underpin all of the Council's activities.
- 4.4. The audit standards also require internal audit to consider fraud risks and ethics arrangements.
- 4.5. Our audit planning applies to all services across the Council. The quantum is known as the audit universe. An explanation of the audit universe and planning process is being provided to the Audit Committee prior to its meeting on 6 April 2017, to enable the Committee to understand the full universe subject to risk assessment and how the plan is constructed from the risk assessment.
- 4.6. Inevitably when we undertake our risk assessments, there are more needs / demands than available resources to review all the areas identified as having a certain level of residual audit risk. As a result, needs were ranked with a priority rating and those audits / projects that added lower overall value to the Council were excluded from the plan. The audits originally identified for potential audit attention and not covered in the plan are included in Appendix B.
- 4.7. A contingency has been allowed for within the plan to deal with new and emerging risks and issues and a separate allowance for the investigation of fraud or irregularities that may be referred to us or uncovered during the year. However, when all new risks emerge, they are compared to those items of need

that did not make it into the final plan to ensure that we continue to concentrate on those areas where there is the greatest need and we can add the highest value from our activities. If, towards the end of the financial year, there are unused elements of either contingency, items of need from the list that did not make the final plan will be re-considered for inclusion.

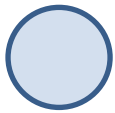
4.8. The risk assessment process used to identify items for the audit plan considered:

- The Corporate Plan and associated outcomes and objectives
- Risks including corporate strategic risks and service specific risks
- Key governance and ethical frameworks that govern the Council and its activities
- Financial and budgetary information
Procurement activities and items of high procurement / commissioning spend
- Service plans and their associated risks
- Corporate projects such as the DN17 programme
- Information assets and business systems within service areas (or their absence)
- Data protection risks
- Legislative changes (where appropriate) and national initiatives such as the NFI
- Fraud risks;
- Partnership risks and significant partnerships; and
- Concerns or service changes as identified by key officers, Directors or Assistant Directors.

4.9. Internal activity, as defined by UKPSIAS, consists of 2 distinct forms of activity; assurance activity and consulting activity with the majority of our work being directed at assurance activities. In line with the audit definition, our assurance activity work focuses on 3 main areas: improving risk management processes, improving governance processes and improving the control environment. As such, our assurance work can be subdivided into these 3 elements. Some areas of our audit plan add value in more than one of these areas. Visually this mix can be represented as follows:



4.10. A breakdown of these areas / definitions of these areas follows. Crucially, our assurance work can cover more than one of these areas.



Governance

Internal audit must assess and make appropriate recommendations for the improvement of governance processes including ethics and values within the organisation



Risk Management

Internal audit activity must evaluate the effectiveness of and contribute to the improvement of risk management processes.



Control

The internal audit activity must assist the organisation in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement.

5. Audit Resources

5.1. The size of the Internal Audit Team has reduced from 10.7fte staff (full time equivalent) in April 2016 to 9.1fte in April 2017, equating to a fall in available audit days from 1,821 days in 2016/17 to 1,562 days in 2017/18. The reduction in resources is required to achieve a balanced budget for the service, and has been met through the loss of a permanent member of staff and the ending of a fixed term contract for a temporary member of staff that had been previously funded by external grant funding (the Counter Fraud Fund).

5.2. Our resource calculations are broken down as follows:

	2015/16	2016/17	2017/18
Gross Days	2679	2788	2356
Less: Annual and statutory leave	476 *	485	401
Maternity leave	0	0	0
Special leave (other)	8	9	12
Unpaid leave	20	8	15
Election leave	11	12	10
Available days:	2164	2273	1918
Less: Sickness	64	70	60

Service development and improvement	24	56	34
Professional training and CPD	108	129	71
Management and supervision	167	174	174
Attendance at Drainage Boards	-	-	2
Administration and support	26	24	15
Planned Days	1775	1821	1562

6. Summary of the Draft Audit Plan

6.1. The proposed audit plan can be summarised as follows:

2016/17 Audit Plan

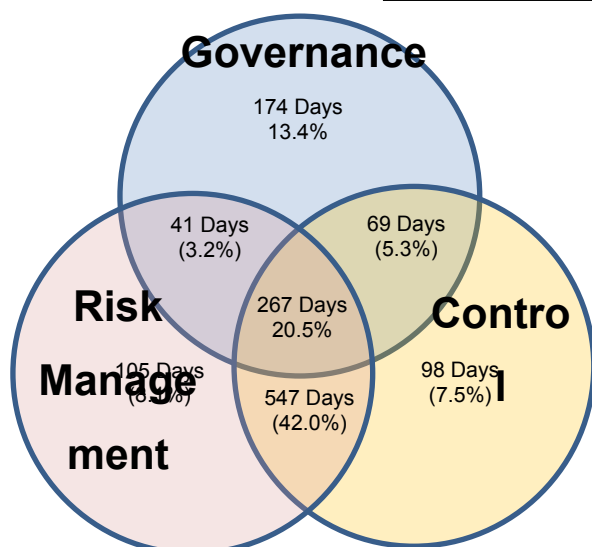
2017/18 Audit Plan

Breakdown of the Plan By Type of Work

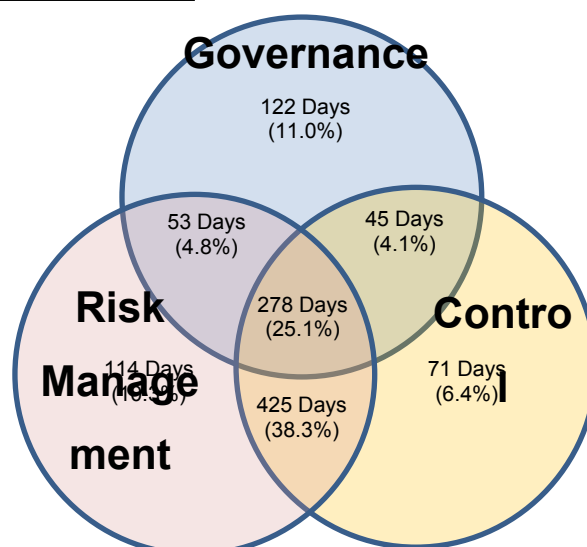
	Days	Plan %
Assurance Work	1282	70.4%
Consultancy Work	21	1.1%
Responsive Work	396	21.7%
Followup Work	122	6.8%
Total	1,821	100%

	Days	Plan %
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Consultancy Work	25	1.6%
Responsive Work	331	21.2%
Followup Work	122	7.8%
Total	1,562	100%

Split of Assurance and Consultancy work in terms of their coverage of Governance, Risk and Control



NB the above is subject to rounding



NB the above is subject to rounding

Breakdown of Assurance and Consultancy Work by Directorate

Days	%	Directorate	Days	%
278	21 %	Adults, Health and Wellbeing	171	15 %
257	20 %	Finance and Corporate Services	236	21 %
168	13 %	Learning and Opportunities	119	11 %
182	14 %	Regeneration and Environment	195	18 %
418	32 %	Corporate Elements	387	35 %
1,303	100 %	Total	1,108	100 %

- 6.2. Broadly speaking, our plan remains comparable to that of the previous year with a couple of exceptions. It would appear from the breakdown there has been a significant drop in the amount of work allocated within Adults, Health and Wellbeing. However, this is not the case. This drop is mainly accounted for by a lessening of 60 days in the amount of planned time devoted to the Safeguarding Adults Personal Assets team (SAPAT) review that is being reported to this committee as part of a separate report, and by a drop of 25 days in the amount of support and development time devoted to the Stronger Families Programme.
- 6.3. The minor increase in the amount of time allocated to Regeneration and Environment is attributable to the re-introduction of 2 Bus Grants that were believed to have been discontinued at the end of 2015/16. The grant rules were however, clarified which enabled claims on these in 2016/17 that were not part of the original 16/17 annual audit plan.
- 6.4. A detailed breakdown of all projects is attached at **Appendix A**.
- 6.5. The audit planning process includes review of all service areas and key processes across the Council (the audit universe). The risk assessment involved in this review culminates in the production of a long list of risks potentially subject to audit. The list is reduced through discussions with management about items that may be given lower priority and covered by audit in the year should time permit. A list of the items included in the long list but excluded from the initial audit plan is included in **Appendix B**. If the risk associated with these items during the year changes (increases), they will be considered for audit coverage at that time. Otherwise, they will be considered for audit work in 2018/19.

7. Audit Charter and Strategy

- 7.1. Internal Audit maintains a Charter and Strategy which, between them, set out the mission for Internal Audit, its operating arrangements, position within the Council structure, its rights of access to all documentation and all officers and members, the service's objectives and its resources and plans for achieving the objectives. The Charter and Strategy also show how the service complies with key elements of the audit standards.
- 7.2. The Charter and Strategy are reviewed on an ongoing basis and formally considered each year for any revisions / updates required. This year, the formal review will be carried out in time to present an updated Charter and Strategy to the

Audit Committee in July 2017. This is to take into account current proposed changes to auditing standards that the Chartered Institute of Public Finance and Accountancy is currently consulting on and is expected to adopt from April 2017.

- 7.3. The Charter and Strategy will also be updated for very minor changes highlighted in the Peer Review of Internal Audit completed in February 2017 (section 8 below refers).

8. Quality Assurance and Improvement Programme (QAIP)

- 8.1. A Public Sector internal audit services are required to comply with The UK Public Sector Internal Audit Standards (the Standards). The Standards require Heads of Internal Audit to establish and carry out Quality Assurance and Improvement Programmes. Doncaster Internal Audit Service maintains appropriate ongoing quality processes designed to ensure that internal audit work is undertaken in accordance with relevant professional standards.
- 8.2. Specific Quality Assurance and Improvement checks are conducted as follows:
- The Head of Internal Audit maintains a self-assessment against the Standards to confirm conformance with the Standards.
 - Audit files are subject to review on a sample basis by the Head of Internal Audit to confirm quality standards are being maintained. The results of the reviews are documented and any key learning points shared with the internal auditors (and the relevant audit manager) concerned. Appropriate action is then planned in response to QA findings.
 - From time to time Internal Audit will seek feedback from clients on the quality of the overall internal audit service. Feedback will generally be sought through the use of surveys.
 - At least once every five years, arrangements must be made to subject internal audit working practices to external assessment to ensure the continued application of professional standards. The assessment should be conducted by an independent and suitably qualified person or organisation and the results reported to the Audit Committee. Any specific areas identified as requiring further development and/or improvement will be included in the annual Improvement Action Plan for that year.
- 8.3. The current Quality Assurance Action Plan is attached at **Appendix C**. The plan has been produced following the checks specified above and in particular the Peer Review carried out on the service in February 2017. Progress against the action plan will be reported to the Audit Committee on an ongoing basis.

Appendix A

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Assurance and Consultancy Work							
Corporate Items	Embedding Fraud Risk Management	Work on the fraud risk register was completed in 2016/17. Work is now required to embed the management of these risks into normal risk management / governance processes.	This review aims to add value by ensuring that newly identified fraud risks are embedded in the risk management process to ensure that fraud risks are considered as part of day to day practices for the Council.	Y	Y		21
	Corporate Governance - Delivering good governance in Doncaster Council	An overall review of the corporate governance arrangements within Doncaster Council in line with the new (2016) CIPFA/SOLACE ¹ Framework. (CIPFA = Chartered Institute of Public Finance and Accountancy, SOLACE = Society of Local Authority Chief Executives and Senior Managers)	This review aims to add value by ensuring that corporate governance within Doncaster Council is robust and complies with the latest requirements.	Y			10
	Corporate Governance – Ethical Policies	A review of ethical policies and frameworks in use at Doncaster Council.	This review aims to add value by ensuring that ethical frameworks within Doncaster Council are robust and comply with the latest guidance in this area.	Y			16
	Financial Transactions Processing	Review of financial transactions within services to ensure transactions are robust, accurate and free from fraud and error.	This audit aims to add value by performing financial transactional testing across the Council (specifically in those areas not covered by individual audits) to ensure that appropriate policies are being adhered to and that financial transactions are robust.		Y	Y	46

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Corporate Items	Data Quality	Continued support to the data quality improvement group including support in developing techniques etc to improve the understanding of data quality and ensuring data quality improves across the whole Council.	This is a strategic level risk. Good data quality drives good business intelligence and decision making. Improving corporate data quality governance arrangements helps to ensure we have the correct data to make appropriate decisions and ensure that we comply with the requirements of the new General Data Protection Regulation (that will apply from May, 2018)	Y	Y	Y	26
	External Cloud Security (None hosted systems)	ICT systems can either be hosted internally or externally. Where a business unit opts to use external hosting options there are added risks that are beyond the control of the ICT Department. This audit aims to look at the arrangements for externally hosted systems and what arrangements are in place to ensure that the data is secure. The audit will examine contract rights and obligations and any impact of the hosting on the new General Data Protection Regulations.	This review aims to add value by ensuring arrangements for external cloud storage are robust and meet the required security standards.	Y	Y	Y	21
	Continual analytics Payroll to Creditors	Continuation of a new and improved in-house payroll to creditors matching service to detect fraud and inappropriate financial interests and identify possible breaches to tax laws (ie where employees are paid via creditors rather than by payroll, and are therefore bypassing tax implications). A significant amount of work was invested in 2016/17 to ensure that this process was streamlined and took into account the different types of payments made through the creditors system and are not creditors in the truest sense (such as direct payments and foster carers).	This work adds value by identifying anomalies in terms of potential bypassing of taxation, and raises issues for investigation in order to prevent / detect possible fraud or collusion.		Y		21

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Corporate Items	Data Matching	An allowance for data matching initiatives to detect fraud and error or analyse data to identify business trends. Individual projects will be developed during the year.	This work adds value by matching data sets together to detect fraud and error or identify missing income or system / data weaknesses.		Y		73
	National Fraud Initiative	Participation and reporting against the NFI as required.	This piece of work aims to add value by using risk based reviews of the data matches returned by the NFI to detect, correct and investigate fraud and error.		Y		21
	Annual Governance Statement	Contribution to and challenge of the governance items raised by Directorates in their assessment for the Annual Governance Statement that accompanies the annual financial accounts.	Ensures the Annual Governance Statement is robust and supported by appropriate evidence	Y			10
	Annual Reporting	A provision of time for the statutory annual audit report and the annual fraud report.		Y			15
	Audit Committee Reporting	A provision of time for the attendance and support of the Audit Committee as required in the Accounts and Audit Regulations 2015.		Y			25
	External Audit Liaison	Liaison with the Council's external auditor as appropriate throughout the financial year.		Y			5
Adults, Health and Wellbeing	Safeguarding Adults Personal assets Team (SAPAT) Mid-year review	A full review of SAPAT functions and a review of outstanding improvement actions to ensure that the SAPAT function is improving and is delivering a better service for the vulnerable adults that it serves.	SAPAT has been subject to an extensive project to correct issues within the processing and administration of the accounts of vulnerable adults. This review aims to add value by ensuring that SAPAT can function independently and is making the necessary improvements outlined by the earlier projects.		Y	Y	15
	SAPAT End of Year Review	A final update review at the end of the year for the above as agreed with management.	As above		Y	Y	10

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Adults Health and Wellbeing	Continuing Health Care (CHC)	A full review of the arrangements in place to ensure that funding for social care / health care for adults is being properly received from relevant parties such as the NHS, where the NHS is responsible for paying part or all of a social health care bill.	Equitable payments leading to potential cost savings		Y	Y	15
	Residential care placement arrangements.	This audit aims to assess the robustness of placement arrangements for adults in residential care placements and will concentrate on procedures and policies in place to identify suitable and cost effective placements are being sought	Better outcomes for service users. Cost reductions for service.		Y	Y	15
	Care First – Data Protection Review	Compliance review with new data protection arrangements. (Specifics and team to be determined).	Lessening of reputational risk and potential cost savings from fines		Y	Y	10
	Direct Payments - follow up review	Follow up review assessing progress against issues raised in previous (recent) audit work.	Assurance of improvement to service. Better uptake of service. Effective use of public funds.			Y	15
	Short term Respite Placements	A review of the arrangements / systems and processes in place to utilise short term / respite care placements for vulnerable adults. Budget analysis shows an overspend in this area.	Better outcomes for service users. Cost reductions for service.		Y	Y	10
	Adults - Modernisation and Commissioning and Procurement Arrangements	A review of arrangements in place in the directorate to ensure that there are sound arrangements for the management of procurement and contracts within Adults - Modernisation and Commissioning.	This review aims to add value by ensuring that the arrangements being put in place within Adults to ensure effective procurement activities are robust, are sufficient to do so and are fit for purpose.	Y	Y		26

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Adults Health and Wellbeing	Deprivation of Liberty Standards (DOLS)	This review will look at new arrangements being put in place with in the DOLS Team to ensure that deprivation of liberty assessments are completed robustly and in a timely manner for all those entering residential care or having their liberty / freedoms curtailed due to health needs. This review will also continue work in this area to identify and correct elements of poor practice and poor financial administration identified in 2016/17.	This review aims to add value by ensuring that those being deprived of their liberties in order to meet their care needs are being done legally in line with the Mental Capacity Act 2005.	Y	Y	Y	25
	Stronger Families Grant Claim	Audit of the Troubled Families Grant Claim (Claim 1)	The review and certification of claims helps to ensure that the risk of claw back of funding is minimal and ensure that there is sufficient evidence available for the Council to pass any Department for Communities and Local Government Spot-Checks in this regards. Certification enables the Council to secure Government grant funding.			Y	8
	Stronger Families Grant Claim	Audit of the Troubled Families Grant Claim (Claim 2)				Y	8
	Stronger Families Grant Claim	Audit of the Troubled Families Grant Claim (Claim 3)				Y	8
	Disabled Facilities Grant	Grant review, testing and sign off as per the grant determination.	Enables the Council to claim grant funding and verifies expenditure to avoid the risk of any future claw back			Y	3

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Finance and Corporate Services	Risk Management	A review of risk management arrangements and practices within Doncaster Council in line with best practice, to ensure that risk management continues to evolve within the council. This review will examine directorate as well as central arrangements, including the management of risks under service planning guidelines.	This audit aims to add value by ensuring that the Council is risk aware and focuses on future risk to ensure that it is resilient to threats and changes going forwards.	Y	Y		15
	Compliance with Tax Rule Changes (IR35 Payments)	IR35 is an important piece of tax legislation that identifies whether someone is self-employed or is essentially operating in the place of an employee. Her Majesty's Revenues and Customs (HMRC) have been tightening legislation for several years to ensure that tax revenues are not lost because of the 'self-employed' status often applied routinely to consultants. From April 2017, the responsibility for ensuring whether the IR35 legislation applies (whether someone is an employee by another name), moves to the Council. This audit will look at the arrangements in place to ensure the Council does not fall foul of the new requirements.	This audit aims to add value by ensuring that the arrangements to categorise consultants appropriately for tax purposes are robust and minimise any potential risk of challenge by HMRC.	Y	Y	Y	15
	Management of Partnership Governance	An overall review looking at the new partnership governance arrangements in practice and the testing of those arrangements within selected partnerships. This work will be done towards the end of the financial year to allow for any current changes to partnerships' arrangements to be implemented.	This review aims to add value by ensuring that the new arrangements for managing partnerships effectively and are working in practice.	Y	Y		12

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Finance and Corporate Services	Procure to Pay	A financial based review of the procure to pay function. This review is likely to be undertaken as a high level review.	This review aims to add value by ensuring that procure to pay arrangements remain robust. This audit is an annual audit required due to the large volume and value of expenditure that goes through the system.		Y	Y	10
	Housing Benefits	This year we will undertake a full review of the Housing Benefits System and associated risks, partly due to current structure and staffing changes in the Revenues and Benefits service. This restructure is assessed as having more impact on Housing Benefits hence the full review of benefits and a high level review of the revenues side of the service.	This review aims to add value by ensuring that housing benefit arrangements remain robust following current changes. This audit is an annual audit due to the large volume and value of expenditure that goes through the system.		Y	Y	15
	Cashiers Back Office Processing	This review will look at back office arrangements for dealing with cash at the Council. Monies received in various forms are transferred to the relevant systems for "posting" (e.g. debtors, benefits, council tax, licensing etc) and some monies are received in the One Stop Shop. This review looks at these arrangements and any arrangements to deal with unidentified receipts. This review will also look at wider arrangements / initiatives to go cashless with a view to ensuring that cash handling risks are being eliminated as much as possible.	This audit aims to add value by ensuring that income received by the authority is properly transferred to the appropriate system and that all income received is properly accounted for.		Y	Y	10
	Council Tax	A high level review of Council Tax System will be carried out (this system was last fully reviewed in 2015/16)	This review aims to add value by ensuring that council tax arrangements remain robust. This audit is an annual audit due to the large volume and value of income that goes through the system.		Y	Y	10

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Finance and Corporate Services	Payroll	A full review of the Payroll function will be completed in conjunction with a full review of payroll service processing at Rotherham Council on our behalf.	This review aims to add value by ensuring that arrangements for the processing of payroll related payments by both the Council and its contractor Rotherham Council are robust. This review will seek assurance from Rotherham Council on their payroll processing bureau arrangements and will also seek to ensure that arrangements within processing elements undertaken by Doncaster Council staff are sound. Payroll / staff costs are a significant proportion of spend to the Council.		Y	Y	15
	Business Rates	A high level review of Business Rates. This service was last fully reviewed in 2015/16.	This review aims to add value by ensuring that business rates arrangements remain robust. This audit is an annual audit due to the large volume and value of income that goes through the system.		Y	Y	10
	Cashbook	A full review of the Cash book core financial system.	This review aims to add value by ensuring that cash book processes remain robust. This audit is an annual audit due to the fact that cash is a resource that is difficult to trace and is the most risky form of income collection.		Y	Y	8
	Housing Rents	A full review of the Housing Rents processes on behalf of the Council to ensure that rents it receives (as administered by St Leger Homes) is accurate, maximised and properly accounted for.	This review aims to add value by ensuring that the Council maximises its income from Housing Rents and takes action on arrears as appropriate.		Y	Y	15

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Finance and Corporate Services	Purchase Card Administration	A full review of the new purchase card administration practices and system (Fraedom) to ensure that they are appropriately governed, appropriately used and are properly accounted for. This review will also look at anti-fraud and corruption controls, financial controls and administrative controls to ensure that spending is promptly and accurately accounted for and issues resolved / escalated as appropriate.	This review aims to add value by ensuring that purchase cards issued and incurred expenditure is properly controlled and protected from fraud and error. Purchase cards are a fluid purchasing method that can, if misused, be used to bypass normal procurement routes and procedures via Procure to Pay.	Y	Y	Y	15
	Treasury Management	A high level review of the treasury management function and on Treasury Management performance reporting. This area was the subject of a full review in 2016/17	This review aims to add value by ensuring that treasury management processes remain robust and that information about Treasury Management performance is available and being appropriately collated and used. This audit is an annual audit.		Y	Y	10
	Income Management	A 2015 Value for Money Review identified that there were potential savings within the Council in the area of Income Management and that income was not being maximised within some sections of the Council. An Income Management project was established with the targets of achieving £100k in additional income, maximising income opportunities, and improving accounting, reconciliation and control processes. This review will look at work undertaken to date on the project to assess the robustness of these arrangements and in delivering income savings.	This review aims to add value by ensuring that that income is being properly maximised and that improvements identified through these reviews are being properly actioned by the relevant management.		Y	Y	15

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Finance and Corporate Services	Corporate Procurement Arrangements	This review will look at the central procurement arrangements to ensure they are robust in identifying and dealing with procurement issues. Whilst procurement is ultimately the responsibility of the procuring manager, a review of central arrangements and actions taken to identify and deal with elements such as off contract spend, expiring contracts and waivers will ensure that there is a robust challenge to departments.	This review aims to add value by ensuring that central arrangements for the management of procurement are robust and are targeting resources effectively to improve procurement across the Council.	Y	Y	Y	15
	Software Licensing	This review will look at the arrangements corporately in place to identify software in use and manage software licenses and renewals. It will also examine arrangements in directorates for doing the same. It is understood that a solution to this is being procured that will determine the licenses and software in use on any machine on the network. This review will attempt to assist in the shaping of these new arrangements rather than in reviewing current arrangements.	This review aims to add value by ensuring that there are robust arrangements in place to manage software licenses and their associated subscriptions to ensure that the Council achieves value for money and ensure that arrangements are in place to avoid a breach of license	Y	Y	Y	15
	Disaster Recovery	A review of the arrangements in place to ensure the Council can effectively recover from an ICT issue with minimal information losses. This audit ties in with the planned refurbishment of the Council's servers and disaster recovery arrangements (capital programme).	This review aims to ensure that arrangements for disaster recovery in terms of the Council's ICT infrastructure and information remain robust so that costs and data loss in the event of a disaster are minimised to minimise the loss of services to Doncaster citizens.		Y	Y	10

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
F&CS	Mobile Devices	A review of the arrangements centrally to manage and monitor mobile phones and mobile phone billing. This is an audit brought forward from 2016/17. This review will not look at "bring your own device" risks which would be a separate consideration	This audit aims to add value by ensuring that there are sound controls over mobile phone bills and usage and that Council assets and data are properly safeguarded.		Y	Y	16
Learning and Opportunities, CYPs	Capita One.	A review of the data protection arrangements and data quality of an element / use of the Capita One system. Area is yet to be determined.	Improves governance and Financial Governance across schools		Y	Y	15
	Short Breaks / Aiming High – follow up review	A follow up review ensuring issues previously identified have now been addressed.	Improved efficiency of service and sounder financial control			Y	5
	Children's Trust Contract Monitoring Arrangements	A review of the arrangements in place to monitor the performance of the Children's Trust through the review of contract monitoring arrangements. Where changes are ongoing, Internal Audit will review / comment on changes being undertaken to ensure that the scope and content of any developing arrangements are robust and cover the Council's risks.	Ensuring the Trust are providing the services contracted for to agreed standards leading to better outcomes for children and young people	Y	Y	Y	5
	Schools of Concern	Targeted help and support at schools of concern to improve their governance or financial governance.	Improves governance and Financial Governance at specific schools	Y		Y	45
	School Governors Agenda	This time is to provide information, advice and support to the (school) Governors' Support Service to ensure audit and governance issues are consistently dealt with across all schools.	Improves Governance across schools	Y			9
	School SFVS Challenge	Review of SFVS process and maximising the information within the returns	Improves governance and Financial Governance across schools	Y			10

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Learning and Opportunities, CYPs	School Themes – Pre-academisation deficits	A thematic review ensuring appropriate arrangements are in place to reduce the risk from schools presenting a deficit at academisation	Reduce the risk and level of financial liability to the council.		Y	Y	5
	School Themes – Pupil Premium	A thematic review ensuring schools have appropriate arrangement in place identified within national requirements / best practice.	Better accountability over pupil premium monies (£8.2m 16/17) by schools leading to better outcome for pupils			Y	8
	Special Educational Needs - Out of Authority Placements	Review of systems and process in place over the placement of schools children in out of authority education placements. There are area of concern surround increasing costs in this area and potential duplication of processes (£4.5m) excluding DCST placements.	Ensuring pupil needs are met and obtaining best value for the placement	Y	Y	Y	15
Regeneration and Environment	Building Control Financial Administration Review	Financial Administration review of income management from building control activities. This will include a review of the data protection / information management practices within the team in line with corporate priorities.	Ensures all monies due to the authority are being received and that data is being properly protected.		Y	Y	10
	Street lighting	A review of costing arrangements for street lighting projects in order to ensure that costs are adequately monitored and that income due (from property developers for the design and installation of lighting schemes) is being properly billed and received. This review will also look at procurement initiatives where appropriate and will consider whether data quality within the service.	This piece of work ensures that income is complete and is maximised and that costs are monitored and accounted for. Assesses data quality and ensures that procurement activities are delivering value for money.		Y	Y	21

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Regeneration and Environment	Passenger Transport Services	<p>This audit will cover the use of taxi and in house services for the transport of social care clients and school transport services.</p> <p>This audit will cover financial administration, safeguarding of vulnerable individuals, procurement and contracting and data protection considerations and will consider the working arrangements with the Trust and Adults Services who refer clients into the service to have their transport needs addressed but who bear no cost for the associated decisions.</p>	This is an area of high spending (over £5m per annum) transporting vulnerable individuals for social care (welfare transport) or for education (schools transport). A review here gives assurance not over the spending and procurement activities but also the protection of vulnerable individuals.		Y	Y	21
	Commercial Landlord function	A review of the arrangements to charge and collect commercial rents from properties let out by DMBC. This audit would also touch on elements of the Capital Programme from the Property Investment Fund that purchases property for investment to rent out commercially. (This fund has a value of £4m and is part of the 1617 capital programme).	This will ensure income is properly collected and safeguarded and maximised and that such elements are properly accounted for. This would also add value by examining the processes involved in acquiring property for rental to ensure that these arrangements are robust.	Y	Y	Y	21
	Metro Clean	Financial - maximising of income, ensuring income is all collected; ensuring anti-fraud controls are resilient for staff payments and ensuring that the ICT system feeding into payroll is robust.	This audit aims to ensure that income is collected and maximised. This audit also gives assurance on data quality and data protection.		Y	Y	15

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Regeneration and Environment	Public Buildings Works Costing and income maximisation	<p>Financial - Review of the arrangements now in place to ensure accurate costing information and financial recording (given the change in systems)</p> <p>Income - Review of arrangements to cost works etc and charge income to ensure that income is maximised and that opportunities are taken advantage of</p> <p>ICT - Ensuring that any new system arrangements are fit for purpose from data protection and data quality perspectives.</p>	Aims to add value by ensuring income is maximised, ensuring financial recording / report is accurate for the final accounts and ensuring that any data quality issues are addressed within the new system both in terms of any migrated information and any new data arrangements.		Y	Y	21
	Stores	This review is carried over from the 1617 audit plan. It will review the new stores arrangements since the transfer of data from TOTAL to the ERP system. This was due to be carried out in Q4 1617 but was delayed to ensure that there was sufficient data within the system to give a robust audit opinion.	This review aims to add value by ensuring that arrangements maintaining, issuing and valuing stores are robust, minimise fraud and ensure robust financial accounts.		Y	Y	15
	Taxi licensing	This is a review of taxi licensing and review arrangements to ensure that, as far as possible, vulnerable citizens who may use these services (some commissioned by the Council) are protected as much as possible. This review has been carried forward from the previous financial year.	This audit aims to add value by ensuring that vulnerable individuals are protected by internal arrangements as far as is practically possible.		Y	Y	15
	Integrated Transport and Highways Maintenance Grant 31/2784	Grant review, testing and sign off as per the grant determination.	Enables the Council to claim grant funding and verifies expenditure to avoid future claw back			Y	3

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Regeneration and Environment	Sustainable Transport Exemplar Programme	Grant review, testing and sign off as per the grant determination.	Enables the Council to claim grant funding and verifies expenditure to avoid future claw back			Y	3
	BSOG Grant Claim June	Required grant sign off in order to effect the claim	Maximises income due to the council by providing the review required by the grant framework			Y	4
	BSOG Grant Claim December	Required grant sign off in order to effect the claim	Maximises income due to the council by providing the review required by the grant framework			Y	4
	Business Doncaster	A review of the arrangements in place within Business Doncaster for the management of loans and grants to companies setting up in the area from an anti-fraud perspective.	This review will ensure that the anti-fraud arrangements are robust enough to detect and deter fraud whilst at the same time ensuring that opportunities to maximise local growth are not stifled.		Y	Y	15
	Highways Overtime Claims Analysis	This was scoped in 1617 but was delayed due to difficulties with the availability of the data needed for the analysis. This work will be undertaken in Q1 when the data becomes available and will look at the reasons behind the current use of overtime, attempt to understand the peak hours of demand and attempt to put forward and model suggestions for re-aligning labour resources going forwards. This is done in order to minimise the cost of overtime and to ensure that working hours are suitable in terms of the working time directive. This is a review being undertaken in conjunction with Highways Management.	Increased value for the taxpayer by assessing whether there are better ways to align labour resources in order to minimise costs going forwards. This will also assist in providing evidence for any consultation with staff and the unions. (Whilst the negotiation and implementation of any changes are the responsibility of management, having a robust data analysis behind any proposal should minimise complications).	Y	Y	Y	26

Directorate	Audit Project	Suggested Scope of proposed audit	Audit Objectives	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
None	Follow-Up Work						
	Follow-up						122
	Responsive Work						
	Advice Provision	A provision of time for the giving of advice on a reactive basis to the Council and schools.					81
	Fraud Investigations						135
Contingency						117	

Risks Identified from Audit Planning not Covered by the Audit Plan

The following areas were identified through the audit planning process as presenting risks to the effectiveness of the Council's governance, risk management or control arrangements. They have been excluded from the audit plan itself as they present lower risks than areas included in the plan. If any risk assessment changes, escalating the risk assessment in any of these areas, they will be re-considered for coverage in the plan. All areas will be reconsidered for audit coverage in 2018/19:

Audit Project	Potential Scope of Work
Corporate Items:	
Website Management	This review would have looked at the security and maintenance of the Council's websites including arrangements to ensure that the information it contains remains up to date and useful.
Directorate: Adults, Health and Well-Being	
	None
Directorate: Finance and Corporate Services	
Business Travel Arrangements	This review would have looked at the arrangements in place to manage business travel requirements and bookings and the value for money of such arrangements (This would include looking at how business requirements are identified and justified within departments).
Office of the Civic Mayor	This review would have looked at the arrangements in place to manage and audit the Civic Office and associated charity from a financial and anti-fraud perspective. This audit was last undertaken in 2011.
Directorate: Learning and Opportunities	
School Voluntary Funds	A thematic review of the administration of school voluntary funds across Doncaster maintained schools.
School Admissions	A review of the systems and processes over School Admissions, specifically the arrangements where pupils are not initially awarded their first choice school.
LOCYPS Contract Monitoring	A review of the contract monitoring arrangements within LOCYPS to ensure that the Council gets best value from its contract monitoring within this area.
LOCYPS Contracts Register	A review of arrangement over completeness and accuracy of the LOCYPS contract register in order to ensure appropriate management of forthcoming contracts and the commissioning future services.
General Governance Arrangements	Review or advice and support over the directorates requirements in meeting corporate governance arrangements.

Audit Project	Potential Scope of Work
Directorate: Regeneration and Environment	
Emergency Planning	A review of the emergency planning function to ensure that response arrangements for borough wide emergencies remain robust. This area was last reviewed in 2008/09.
Pool Vehicle Sales	A financial based review of the arrangements in place to dispose of pool vehicles either to staff or via other arrangements. This review would look at ensuring that best value was obtained from disposals.

DONCASTER MBC INTERNAL AUDIT - QUALITY ASSURANCE IMPROVEMENT PLAN

Ref	Issue	Agreed Action	Lead Officer	Deadline	Position at Dec 2016
Actions Emanating from the UKPSIAS Self-Assessment 2016 and Customer Survey 2016					
1	Skill mix to be completed and production of a team development plan. Summarise development needs for the team overall, taking into account current and ongoing requirements (examples; job briefing, communication and reporting – see below, excel, word, risk based auditing, adding value), and potential future developments (CAATs, contract audit, partnerships etc).	Map and compare current team skills, qualifications, experience, with work included in the audit plan for 2016/17. For any gaps, include development requirements in the team development plan. Highlight any work in the plan that is outside of current skills available.	Colin Earl	28 February 2017 31 July 2017	Completed: Immediate team development priorities identified and scheduled. A full skills audit is scheduled for early 2017. To coincide with completion of 2017 PDRs
2	Appraise opportunities for improving the efficiency and effectiveness of the whole end-to-end audit process	Complete a refresh of the end-to-end audit process, to cover planning, job briefs, undertaking audit work, reviews, reporting and communication	Colin Earl	30 June 2017	In progress. Scheduled to be completed by 30 April 2017, with staff training refresh sessions and subsequent roll-out of refreshed procedures
3	An update of audit procedures is outstanding, pending upgrade of the internal audit electronic management system.	Update the audit procedures (manual) following implementation of the new electronic audit system – cross reference to Standards to demonstrate compliance	Nici Frost-Wilson	30 June 2017	In progress. Expected to be completed on time.
4	Develop assurance mapping to strengthen the Council's internal control arrangements	Work with the Strategic Performance Unit to develop Assurance Mapping	Colin Earl	31 December 2017	Preliminary Research underway

Actions Emanating from the External Peer Review 2017

5	At present the Audit Committee does not receive oversight of the full audit universe to be able to consider and challenge audit coverage in all aspects of Council activity as part of the approval of the Audit Plan.	<p>The audit planning process should be widened to include reporting of the audit universe to the Audit Committee.</p> <p>This change may dovetail with the assurance mapping exercise being co-ordinated by the HoIA</p>	<p>Colin Earl</p> <p>Colin Earl</p>	<p>6 April 2017</p> <p>31 December 2017</p>	<p>The audit universe and current assurance mapping will be presented to management and the Audit Committee alongside the draft Audit Plan 2017/18.</p> <p>Further development of assurance mapping is planned for 2017/18 as part of the Governance Group work plan</p>
6	Delivery of planned work is reported as a % figure to the Audit Committee in the Progress Reports of the HoIA. The calculation methodology includes account for work in progress.	The HoIA to add explanation to reporting arrangements of plan completion in the performance information section in Progress Reports. This would help management and Members monitor plan completion progress and to understand the implications of undertaking unplanned commissions and to consider the need to revise the annual plan.	Colin Earl	From 6 April 2017	Information in the audit progress reports and annual report will be extended to include details of the calculation methodology and, where relevant, the implications of prior year and unplanned work.
7	The need and scope for collaboration including any joint working arrangements should be reviewed on an ongoing basis This view was partly reinforced through discussions with SLH regarding opportunities for more horizon scanning and wider dissemination of best practice generally in areas	Opportunities for collaboration, information sharing and service development are kept under review on an ongoing basis. A formal assessment of service needs will be completed during 2017/18, to inform the internal audit service provision from 2018/19.	Colin Earl	31 December 2017	Scheduled for completion

	under audit review, that may be gleaned from other authorities with landlord responsibilities, which they identified would be particularly welcome	A review step will be built into audit work to explicitly consider alternatives to assist services in their development, to add better value to the audits completed.	Colin Earl	30 April 2017	Scheduled for completion
8	Consider the team resilience, continuity, and development issues on an ongoing basis and in particular how capacity could be addressed if any of the three managers were to leave in the short to medium term.	Options would include developing and providing more opportunities and exposure to other staff within the team, mainly principal auditors The HoIA to monitor the position and tailor the team development plan to ensure, perhaps by way of coaching and exposure of principal auditors to completing and delivering complex work, the service can continue to meet future requirements.	Colin Earl Colin Earl	31 July 2017 31 December 2017	The completion of complex work and the enhanced involvement of other staff in finalising and reporting complex work will be considered through the 2017/18 Personal Targets and Development Planning Processes. A formal assessment of service needs will be completed during 2017/18, to inform the internal audit service provision from 2018/19.
9	For the purpose of clarity and transparency, the details of the audit services provided to SLH and Drainage Boards should be included within the Internal Audit Charter and the Strategy should be updated in respect of the Children's Services Trust.	An updated Audit Charter and Strategy will be presented to the Audit Committee in July 2017, to incorporate comments made by the Peer Review and changes to auditing standards that are currently being consulted on.	Pete Jackson	27 July 2017	Scheduled for completion
10	Internal Audit job descriptions should be revised to include reference to the PSIAS	All job descriptions will be reviewed as part of the full service review to be completed by the end of December, 2017	Colin Earl	31 December 2017	Scheduled for completion

11	<p>The PSIAS self-assessment identified a number of development issues which were incorporated into an action plan. Several of these have been completed but a number remain ongoing. The HoIA should ensure full implementation of the remaining issues in the self-assessment action plan.</p>	<p>The action plan will be merged with the Quality Assurance and Improvement Programme referred to in the recommendations made in the peer review, and reported to the Audit Committee on a regular basis to enable monitoring of progress.</p>	Colin Earl	6 April 2017	<p>Completed: Consolidated Action Plan produced and appended to the 2017/18 Audit Plan</p>
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